

Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

Claims 1-3 (canceled).

Claim 4 (previously presented): A surface processing method for a sputtering target, comprising the steps of:

preparing a target surface of a sputtering target containing at least Co, Cr, Pt and B by melting, casting and rolling in which intermetallic compounds, oxides, carbides, carbonitrides and other substances without ductility exist in a highly ductile matrix phase of said target at a volume ratio of 1 to 50%, said substances without ductility being of a size in which an average particle diameter is at least 0.5 to 50 μ m, a Vickers hardness of said highly ductile matrix phase being 400 or less, a Vickers hardness of said substances without ductility being 400 or more, and a hardness difference thereof being at least 1.5 times;

preliminarily subjecting said target to primary processing of cutting work by cutting a thickness of 1mm to 10mm from said target surface; and

then subsequently finish processing said target, said finishing processing step consisting of polishing a thickness of 1 μ m to 50 μ m from said target surface with sandpaper or a grindstone having a rough abrasive grain size

of #80 to #400 after said primary processing such that surface defects of 10µm or more resulting from machine work do not exist.

Claims 5-11 (canceled).

Claim 12 (previously presented): A surface processing method according to claim 4, wherein said cutting is performed with lathe processing employing a cutting tool or a chip.

Claims 13-16 (canceled).

Claim 17 (previously presented): A method of processing a surface of a sputtering target, consisting of the steps of:

melting, casting and rolling raw material containing at least Co, Cr, Pt and B to form a sputtering target having a surface with particles of intermetallic compounds, oxides, carbides, and carbonitrides existing within a highly ductile matrix phase at a volume ratio of 1 to 50%, the intermetallic compounds, oxides, carbides, and carbonitrides having an average particle diameter of at least 0.5µm and a Vickers hardness of 400 or more, the matrix phase having a Vickers hardness of 400 or less, and a hardness difference thereof being at least 1.5 times;

preliminarily subjecting said sputtering target to primary processing of cutting work by cutting 1mm to 10mm of depth from said target surface; and then subsequently finish processing said sputtering target via polishing 1µm to 50µm of depth from said surface with sandpaper or a grindstone having a

rough abrasive grain size of #80 to #400 after said primary processing such that surface defects of 10µm or more resulting from machine work do not exist and such that the target surface provides a flat and smooth target face without undulation.